

EXHIBIT M

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April 26, 2007

VIA FEDERAL EXPRESS AND
EMAIL (jboyd@simon.com)

Jack Boyd, Esq.
Deputy General Counsel
Simon Property Group, Inc.
225 W. Washington Street
Indianapolis, IN 46204

Re: Special Productions, Inc./Infringement of
MTVN's Intellectual Property Rights

Dear Mr. Boyd:

We write as litigation counsel to MTV Networks ("MTVN"), a division of Viacom International Inc. and further to my telephone conversation yesterday with your paralegal, Wendy Lothrop, concerning an event at your Seminole Towne Center Mall in Orlando, Florida scheduled for May 19, 2007 (the "Event"). As you undoubtedly know, Viacom and MTVN own and air many famous children's television shows, including *SpongeBob SquarePants*; *Dora The Explorer*; *Go, Diego, Go!*; *The Wild Thornberries*; *Rugrats*; and *Jimmy Neutron* (together the "Series") and own, exploit and protect their extremely valuable intellectual property rights in the Series and many of the characters who appear in them (the "Characters"). We understand that your company has entered arrangements with respect to certain of the Characters from Mr. David Michaels and his company, Special Productions, Inc. (collectively, "Special Productions"). As I advised Ms. Lothrop, Special Productions is not authorized by our client to license, use, or otherwise convey or disseminate its intellectual property rights in the Series and/or the Characters. A copy of our letter to Mr. Davids of today's date is enclosed, detailing his willful copyright and trademark infringement. We write to put you on notice that any use of our client's intellectual property at the Event or otherwise will subject your company to liability therefor and to demand that you cease and desist from any such use.

Jack Boyd, Esq., Simon Property Group, Inc.
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As the enclosed letter makes clear, Special Productions has no authority from MTVN or its authorized "Costume Character Program" to solicit or broker events featuring MTVN Characters. Such appearances may only be arranged in conjunction with an authorized affiliate directly through our client's Costume Character Program. Mr. Davids was so informed in the late Summer of 2006, and any activities by him in this regard since that time are wholly unauthorized.

Our client recently learned that Special Productions has nonetheless purported to contract with your company to provide a show featuring the MTVN character *Diego* from the popular television series *Go, Diego, Go!* in conjunction with the Event. Special Productions not only has no rights with respect to the *Diego* character, but we believe that it is also planning to use counterfeit costumes, as it has no access to MTVN's authorized costumes. Special Productions' actions violate the copyright and trademark laws, and constitute tortious interference with MTVN's contractual and prospective business relations.

We presume on the basis of our present information that your company was totally unaware of these facts and that its involvement in these infringing activities is entirely innocent. Nonetheless, proceeding with the event as planned will infringe our client's rights. We therefore demand that you cease using Special Productions, Inc. for any services involving MTVN's Series or Characters, and that you immediately confirm that you will not use our client's intellectual property at the Event. We also request that you confirm that you have no other contracts, licenses, or other arrangements with or through Special Productions involving MTVN's Series or Characters. If that is not the case, please advise as to the specifics of any other such arrangements and be on notice that Special Productions is not authorized to convey any such rights.

We trust that this matter can be resolved amicably as to your company. Please do not hesitate to contact the undersigned to discuss this matter. We look forward to a prompt response. The foregoing is written without waiver of or prejudice to MTVN's rights, all of which are expressly reserved.

Very truly yours,


Marcia B. Paul

cc: Michelena Hallie, Esq.
Stuart Kauffman, Esq.
MTV Networks

Special Productions, Inc.

Michael Davids
Executive Producer

MEMORANDUM

TO: Marcia Paul, *Davis Wright Tremaine LLP*
FM: Michael Davids
DT: May 18, 2007
RE: Infringement of MTVN's Intellectual Property Rights

With regard to your letter of April 26, 2007 which I saw for the first time on May 15, 2007, I wanted to give you the following assurances:

- We have not willfully or intentionally infringed on MTVN's Intellectual Property Rights;
- In compliance with your letter, we have not been nor will ever involved in the unauthorized use of MTVN's Characters, music, trademarks and it's other intellectual property, including but not limited to contracting for appearances in counterfeit costumes, creation of promotional materials or any other tortuous interference with the rights of your clients;
- There are no appearances scheduled and no profits that have been derived from the use of the costumes;
- The "stage show" is not an infringement as it is our generic "SuperStar Saturday" event that provides a stage event at one part of the venue to add to the enjoyment of the meet and greet appearances by the licensed characters. I will provide you with a script on Monday;
- I will also provide you with a detailed explanation of everything that you alleged infringements that you outlined in your letter, except for the costume at Swansea Mall which I still don't know where it came from. If I first learned that it was there when I spoke to the mall marketing director after the event. If I find out where it came from by Monday then I will inform you of that as well. Karen Wardle did make a routine call to the mall and follow up to ask how the event went and to remind them to ship back the costume with the airbill provided.

If I have overlooked anything that I should have mentioned please let me know and I'll provide it on Monday.



Michael Davids